

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 1 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 50,540,007	\$ 50,540,007	\$ 51,658,375	\$ 1,118,368
Real & personal public service corporation property taxes	4,201,000	4,201,000	3,618,724	(582,276)
Personal property taxes	15,285,530	15,298,678	15,355,115	56,437
Penalties	755,000	755,000	842,674	87,674
Interest	400,000	400,000	514,483	114,483
Total general property taxes	71,181,537	71,194,685	71,989,371	794,686
Other local taxes:				
Local sales & use taxes	6,400,000	6,400,000	6,605,989	205,989
Consumers' utility taxes	2,837,000	2,837,000	2,891,289	54,289
Business license taxes	1,000,000	1,000,000	1,287,192	287,192
Cable TV franchise taxes	140,000	140,000	150,078	10,078
Motor vehicle taxes	1,405,000	1,405,000	1,421,448	16,448
Bank stock taxes	152,600	152,600	172,551	19,951
Taxes on recordation & wills	1,510,000	1,510,000	2,771,674	1,261,674
Lodging tax	160,000	160,000	-	(160,000)
Miscellaneous	25,100	30,654	53,076	22,422
Total other local taxes	13,629,700	13,635,254	15,353,297	1,718,043
Permits, privilege fees, & regulatory licenses:				
Animal licenses	5,000	5,000	6,834	1,834
Building & related permits	1,620,687	1,674,817	1,792,759	117,942
Zoning permits & fees	173,570	173,570	399,869	226,299
Land use application fees	19,968	19,968	13,104	(6,864)
Total permits, privilege fees, & regulatory licenses	1,819,225	1,873,355	2,212,566	339,211
Fines & forfeitures:				
Court fines & forfeitures	508,350	508,350	486,847	(21,503)
Revenue from use of money & property:				
Revenue from use of money	1,030,000	1,030,000	988,308	(41,692)
Revenue from use of property	376,241	421,893	417,636	(4,257)
Total revenue from use of money & property	\$ 1,406,241	\$ 1,451,893	\$ 1,405,944	\$ (45,949)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1

Governmental Funds and Discretely Presented Component Unit – School Board

Page 2 of 10

Schedule of Revenues – Budget and Actual

Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
General Fund: (continued)				
Revenue from local sources: (continued)				
Charges for services:				
Charges for commonwealth's & county's attorney	\$ 1,500	\$ 1,500	\$ 8,744	\$ 7,244
Charges for court services	568,400	568,400	435,777	(132,623)
Charges for public safety	83,992	122,907	196,302	73,395
Charges for parks & recreation	487,680	487,680	460,243	(27,437)
Charges for social services	3,144	3,144	27,135	23,991
Charges for library	60,000	60,000	62,176	2,176
Charges for planning & community development	28,628	28,628	40,871	12,243
Total charges for services	1,233,344	1,272,259	1,231,248	(41,011)
Gifts and donations:				
Donations	-	-	14,022	14,022
Recovered costs:				
Warrenton Community Center	-	-	18,409	18,409
Medical reimbursement - prisoners	4,500	4,500	8,652	4,152
Home incarceration fees	20,000	20,000	10,134	(9,866)
Board of prisoner - other localities	2,000	2,000	-	(2,000)
Other government charges	10,500	10,500	10,500	-
Work release	60,000	60,000	52,608	(7,392)
Other cost	3,375	3,375	13,714	10,339
CSA shared cost	14,250	14,250	39,795	25,545
Total recovered costs	114,625	114,625	153,812	39,187
Total revenue from local sources	89,893,022	90,050,421	92,847,107	2,796,686
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	57,571	57,571	27,893	(29,678)
Wine taxes	53,307	53,307	29,237	(24,070)
Rolling stock tax	64,881	64,881	65,971	1,090
Mobile home titling taxes	26,449	26,449	49,069	22,620
Auto rental tax	20,499	20,499	16,410	(4,089)
Recordation tax	527,343	527,343	503,885	(23,458)
Commonwealth PPTRA	12,863,635	12,863,635	12,310,614	(553,021)
Commonwealth PPTRA - delinquent	305,826	305,826	303,959	(1,867)
Total noncategorical aid	\$ 13,919,511	\$ 13,919,511	\$ 13,307,038	\$ (612,473)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1

Governmental Funds and Discretely Presented Component Unit – School Board

Page 3 of 10

Schedule of Revenues – Budget and Actual

Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
General Fund: (continued)				
Revenue from the Commonwealth: (continued)				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 276,158	\$ 276,158	\$ 330,766	\$ 54,608
Sheriff	2,904,826	2,913,129	3,035,117	121,988
Commissioner of the revenue	169,000	169,000	171,490	2,490
Treasurer	156,734	156,734	163,124	6,390
Medical examiner	500	500	1,200	700
Registrar/electoral board	54,595	59,395	72,682	13,287
Clerk of the circuit court	382,157	382,157	423,661	41,504
Jail	200,000	200,000	225,066	25,066
Total shared expenses	4,143,970	4,157,073	4,423,106	266,033
Welfare:				
Welfare administration & assistance	767,539	1,207,583	962,034	(245,549)
Comprehensive Services Act	1,092,956	1,092,956	1,043,980	(48,976)
Total welfare	1,860,495	2,300,539	2,006,014	(294,525)
Other categorical aid:				
Administrative	-	9,998	46,084	36,086
Judicial & legal	194,352	207,089	196,948	(10,141)
Comprehensive Community Corrections Act	182,784	214,659	207,145	(7,514)
Sheriff	15,000	15,000	14,509	(491)
DCJS grant	-	13,340	-	(13,340)
Juvenile community control act & accountability grant	51,748	51,748	51,478	(270)
Armory	-	6,800	7,528	728
Library aid	197,158	197,158	191,873	(5,285)
Disability service board grant	7,750	7,750	7,750	-
Total other categorical aid	648,792	723,542	723,315	(227)
Total categorical aid	6,653,257	7,181,154	7,152,435	(28,719)
Total revenue from the Commonwealth	\$ 20,572,768	\$ 21,100,665	\$ 20,459,473	\$ (641,192)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 4 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
General Fund: (continued)				
Revenue from the Federal Government:				
Categorical aid:				
Cops technology	\$ -	\$ 49,474	\$ 49,474	\$ -
DEA group 33	15,000	40,604	11,557	(29,047)
Transportation safety	-	69,211	69,809	598
TRIAD grant program	-	5,025	5,025	-
Miscellaneous	-	3,564	3,563	(1)
Judicial & legal grants	-	-	13,340	13,340
Welfare administrative & assistance	1,969,872	2,245,398	2,266,436	21,038
Library aid	-	6,602	6,602	-
Community development grant	-	35,000	-	(35,000)
Total categorical aid	<u>1,984,872</u>	<u>2,454,878</u>	<u>2,425,806</u>	<u>(29,072)</u>
Total revenue from the Federal Government	<u>1,984,872</u>	<u>2,454,878</u>	<u>2,425,806</u>	<u>(29,072)</u>
Miscellaneous nonrevenue:				
Miscellaneous:				
Insurance recoveries	-	28,777	69,094	40,317
Other	<u>1,500</u>	<u>1,500</u>	<u>1,206</u>	<u>(294)</u>
Total miscellaneous nonrevenue	<u>1,500</u>	<u>30,277</u>	<u>70,300</u>	<u>40,023</u>
Total General Fund	<u>112,452,162</u>	<u>113,636,241</u>	<u>115,802,686</u>	<u>2,166,445</u>
Special Revenue Funds:				
Joint Communications Fund:				
Revenue from local sources:				
Other local taxes:				
E-911 telephone tax	<u>946,868</u>	<u>946,868</u>	<u>871,924</u>	<u>(74,944)</u>
Charges for services:				
Charges for maintenance of streets	<u>-</u>	<u>-</u>	<u>3,055</u>	<u>3,055</u>
Recovered costs:				
Miscellaneous recovered costs	<u>4,398</u>	<u>4,398</u>	<u>-</u>	<u>(4,398)</u>
Total revenue from local sources	<u>951,266</u>	<u>951,266</u>	<u>874,979</u>	<u>(76,287)</u>
Revenue from the Commonwealth:				
Categorical aid:				
E-911 Wireless Services	<u>57,142</u>	<u>57,142</u>	<u>55,321</u>	<u>(1,821)</u>
Total revenue from the Commonwealth	<u>57,142</u>	<u>57,142</u>	<u>55,321</u>	<u>(1,821)</u>
Total Joint Communications Fund	<u>\$ 1,008,408</u>	<u>\$ 1,008,408</u>	<u>\$ 930,300</u>	<u>\$ (78,108)</u>

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 5 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
Special Revenue Funds: (continued)				
Parks and Recreation Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 2,803	\$ 2,803
Gifts and donations:				
Donations	-	10,228	21,343	11,115
Total revenue from local sources	-	10,228	24,146	13,918
Total Parks and Recreation Trust Fund	-	10,228	24,146	13,918
Library Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	-	-	1,394	1,394
Gifts and donations:				
Donations	-	-	3,705	3,705
Total revenue from local sources	-	-	5,099	5,099
Total Library Trust Fund	-	-	5,099	5,099
Conservation Easement Service District Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	1,338,000	1,338,000	1,236,425	(101,575)
Real & personal public service corporation property taxes	-	-	35,464	35,464
Penalties	-	-	4,212	4,212
Interest	-	-	61,900	61,900
Total general property taxes	1,338,000	1,338,000	1,338,001	1
Gifts and donations:				
PDR contributions	-	600,000	600,000	-
Total revenue from local sources	1,338,000	1,938,000	1,938,001	1
Total Conservation Easement Service District Fund	1,338,000	1,938,000	1,938,001	1
Fire & Rescue Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	4,166,938	4,069,725	3,246,684	(823,041)
Real & personal public service corporation property taxes	-	97,213	228,868	131,655
Penalty	19,596	19,596	18,208	(1,388)
Interest	11,414	11,414	13,411	1,997
Total general property taxes	\$ 4,197,948	\$ 4,197,948	\$ 3,507,171	\$ (690,777)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 6 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
Special Revenue Funds: (continued)				
Fire & Rescue Fund: (continued)				
Other local taxes:				
Miscellaneous	\$ -	\$ 32,142	\$ 32,480	\$ 338
Recovered costs:				
Community events	581	581	254	(327)
Vehicle mileage fee	-	-	417	417
Total recovered costs	581	581	671	90
Total revenue from local sources	4,198,529	4,230,671	3,540,322	(690,349)
Revenue from the Commonwealth:				
Categorical aid:				
Two for life funds	26,531	32,141	32,141	-
Fire programs	63,766	93,700	93,701	1
Rural access to emergency devices	-	36,925	19,425	(17,500)
Total categorical aid	90,297	162,766	145,267	(17,499)
Total revenue from the Commonwealth	90,297	162,766	145,267	(17,499)
Revenue from the Federal Government:				
Categorical aid:				
FEMA	-	188,956	131,666	(57,290)
Total categorical aid	-	188,956	131,666	(57,290)
Total revenue from the Federal Government	-	188,956	131,666	(57,290)
Total Fire & Rescue Fund	4,288,826	4,582,393	3,817,255	(765,138)
Proffer Fund:				
Revenue from local sources:				
Gifts and donations:				
Proffers	-	50,000	240,420	190,420
Total revenue from local sources	-	50,000	240,420	190,420
Total Proffer Fund	-	50,000	240,420	190,420
Vint Hill Transportation Fund:				
Revenue from local sources:				
Revenue from use of money & property:				
Revenue from use of money	-	-	3,713	3,713
Total Vint Hill Transportation Fund	-	-	3,713	3,713
Total Special Revenue Funds	\$ 6,635,234	\$ 7,589,029	\$ 6,958,934	\$ (630,095)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 7 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Primary Government (continued)				
Capital Projects Funds:				
Capital Improvement Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 233,659	\$ 233,659
Charges for services:				
Sewer tap fees	-	-	6,000	6,000
Gifts and donations:				
Donations	-	8,000	8,000	-
Total revenue from local sources	-	8,000	247,659	239,659
Intergovernmental:				
Contribution from component unit – School Board	1,842,698	526,788	526,788	-
Revenue from the Federal Government:				
Categorical aid:				
Parks & recreation grant	-	33,600	-	(33,600)
Total categorical aid	-	33,600	-	(33,600)
Total revenue from the Federal Government	-	33,600	-	(33,600)
Miscellaneous nonrevenue:				
Miscellaneous:				
Insurance recoveries	-	9,800	9,800	-
Total miscellaneous nonrevenue	-	9,800	9,800	-
Total Capital Improvement Projects Fund	1,842,698	578,188	784,247	206,059
Grand Total Revenue – Primary Government	120,930,094	121,803,458	123,545,867	1,742,409
Component Unit – School Board				
School General Fund:				
Revenue from local sources:				
Charges for services:				
Charges for education	361,298	363,948	382,795	18,847
Gifts and donations:				
Flex program	-	-	2,004	2,004
Recovered costs:				
Recovered costs	-	-	1,201	1,201
Total revenue from local sources	\$ 361,298	\$ 363,948	\$ 386,000	\$ 22,052

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Page 8 of 10

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Component Unit – School Board (continued)				
School General Fund: (continued)				
Intergovernmental:				
Contribution from primary government	\$ 61,873,315	\$ 62,549,801	\$ 60,454,453	\$ (2,095,348)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales taxes	7,233,542	8,930,475	9,037,239	106,764
Basic school aid	15,428,778	15,647,040	15,639,167	(7,873)
Remedial summer school	66,655	78,843	78,843	-
Regular foster care	50,917	50,917	19,016	(31,901)
Gifted & talented	152,203	154,127	154,127	-
Remedial education	156,217	158,183	158,183	-
Special education	1,766,458	1,788,686	1,788,686	-
Textbook payments	250,703	256,013	-	(256,013)
Vocational education - SOQ	376,524	381,262	381,262	-
Social security instructional	790,721	799,965	799,028	(937)
Teacher retirement instructional	663,200	671,149	689,516	18,367
Early reading intervention	49,442	51,419	51,419	-
Lottery	875,929	961,064	961,064	-
School standard of learning	-	544,000	624,944	80,944
Special education - homebound	29,902	41,355	41,355	-
Regional programs	52,542	92,040	96,142	4,102
CAPS grant	50,000	50,000	-	(50,000)
Vocational equipment	-	-	8,179	8,179
Occupational education	56,412	56,307	49,656	(6,651)
Special education - foster children	-	-	31,290	31,290
Algebra readiness initiative	20,332	66,410	50,647	(15,763)
At risk youth	75,009	67,208	69,643	2,435
Alternative education	105,891	105,891	105,891	-
Primary class size	136,070	138,399	138,829	430
Summer regional governor school grant	12,264	12,264	12,264	-
English as a second language grant	64,891	73,003	73,003	-
Other state funds	29,182	43,811	100,500	56,689
School construction grant	181,829	182,192	182,192	-
Total categorical aid	28,675,613	31,402,023	31,342,085	(59,938)
Total revenue from the Commonwealth	\$ 28,675,613	\$ 31,402,023	\$ 31,342,085	\$ (59,938)

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 9 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Component Unit – School Board (continued)				
School General Fund: (continued)				
Revenue from the Federal Government:				
Categorical aid:				
Adult basic education	\$ 70,445	\$ 70,445	\$ 65,717	\$ (4,728)
Chapter I	580,000	654,131	673,666	19,535
Title VI	41,773	41,773	42,646	873
AP grant	-	-	520	520
Refugee school impact	-	-	4,415	4,415
CAPS grant	-	-	50,000	50,000
Teaching American history grant	316,681	316,681	270,486	(46,195)
Title VI-B - Special education	1,630,616	1,895,991	1,801,355	(94,636)
Vocational education	107,454	107,454	107,682	228
Title II	321,046	321,046	363,154	42,108
Drug free schools	42,151	42,151	64,151	22,000
Title III	3,573	40,298	31,337	(8,961)
Sliver grant	14,897	18,502	14,551	(3,951)
Pre-school incentive (VI-B)	61,510	61,510	101,762	40,252
ROTC	12,000	12,000	32,917	20,917
Miscellaneous federal revenue	-	58,078	58,077	(1)
Total categorical aid	3,202,146	3,640,060	3,682,436	42,376
Total revenue from the Federal Government	3,202,146	3,640,060	3,682,436	42,376
Miscellaneous nonrevenue:				
Miscellaneous revenue:				
Insurance recoveries	-	9,173	39,978	30,805
Total miscellaneous nonrevenue	-	9,173	39,978	30,805
Total School General Fund	94,112,372	97,965,005	95,904,952	(2,060,053)
School Textbook Fund:				
Revenue from local sources:				
Charges for services:				
Miscellaneous	-	-	3,122	3,122
Total revenue from local sources	-	-	3,122	3,122
Revenue from the Commonwealth:				
Categorical aid:				
Textbook program	250,703	250,703	256,013	5,310
Total revenue from the Commonwealth	250,703	250,703	256,013	5,310
Total School Textbook Fund	\$ 250,703	\$ 250,703	\$ 259,135	\$ 8,432

COUNTY OF FAUQUIER, VIRGINIA

Schedule 1
Page 10 of 10

Governmental Funds and Discretely Presented Component Unit – School Board
Schedule of Revenues – Budget and Actual
Fiscal Year Ended June 30, 2005

Fund, Major, and Minor Revenue Sources	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Component Unit – School Board (continued)				
Food Nutrition Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ 600	\$ 600	\$ 700	\$ 100
Charges for services:				
Cafeteria sales	2,732,363	2,732,363	2,825,358	92,995
Total revenue from local sources	2,732,963	2,732,963	2,826,058	93,095
Revenue from the Commonwealth:				
Categorical aid:				
School food program	48,000	53,963	52,245	(1,718)
Total revenue from the Commonwealth	48,000	53,963	52,245	(1,718)
Revenue from the Federal Government:				
Categorical aid:				
School food program	734,842	734,842	804,586	69,744
Total revenue from the Federal Government	734,842	734,842	804,586	69,744
Total Food Nutrition Fund	3,515,805	3,521,768	3,682,889	161,121
Grand Total Revenues – Component Unit – School Board	97,878,880	101,737,476	99,846,976	(1,890,500)
Grand Total Revenues – Reporting Entity	\$ 218,808,974	\$ 223,540,934	\$ 223,392,843	\$ (148,091)